

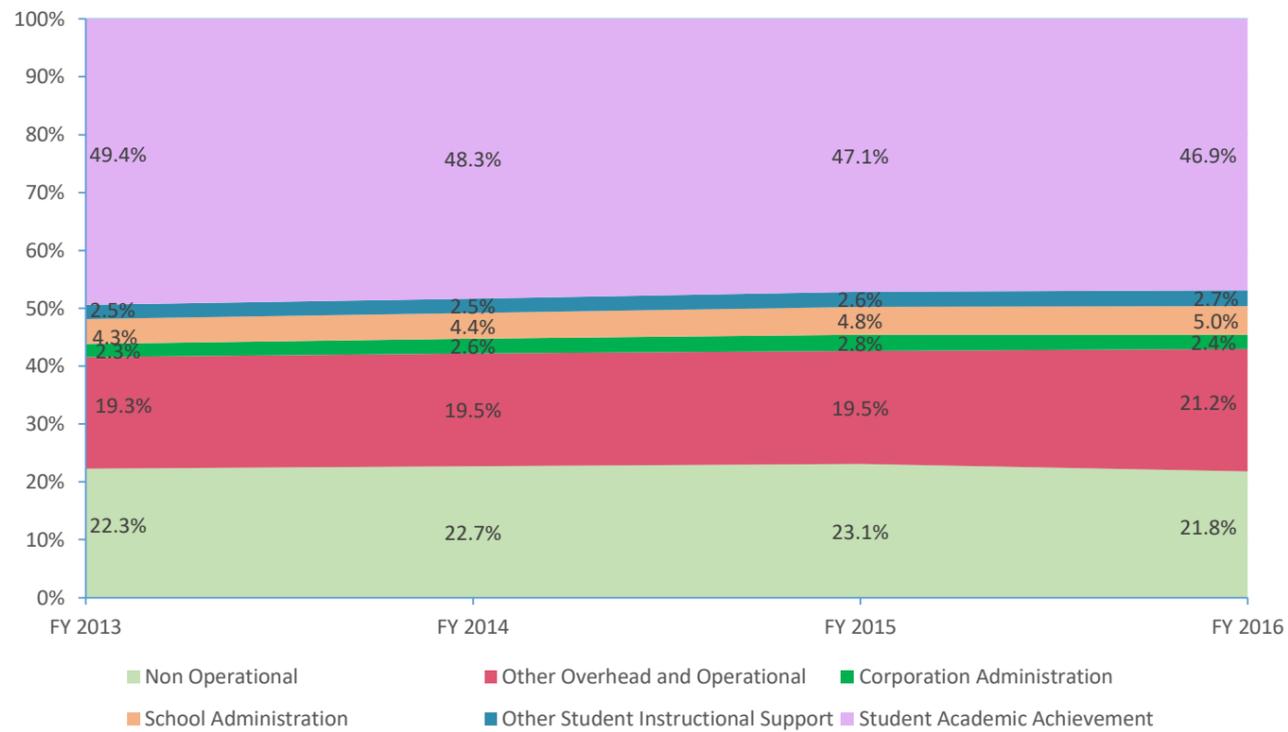
**School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,667,749	49.4%	\$7,384,912	48.3%	\$6,708,171	47.1%	\$6,547,830	46.9%
Student Instructional Support	\$965,200	6.4%	\$942,526	5.9%	\$1,047,220	6.7%	\$1,055,168	6.9%	\$1,056,812	7.4%	\$1,075,388	7.7%
Total	\$8,498,772	56.8%	\$8,347,997	52.2%	\$8,714,968	56.2%	\$8,440,081	55.2%	\$7,764,983	54.6%	\$7,623,218	54.6%

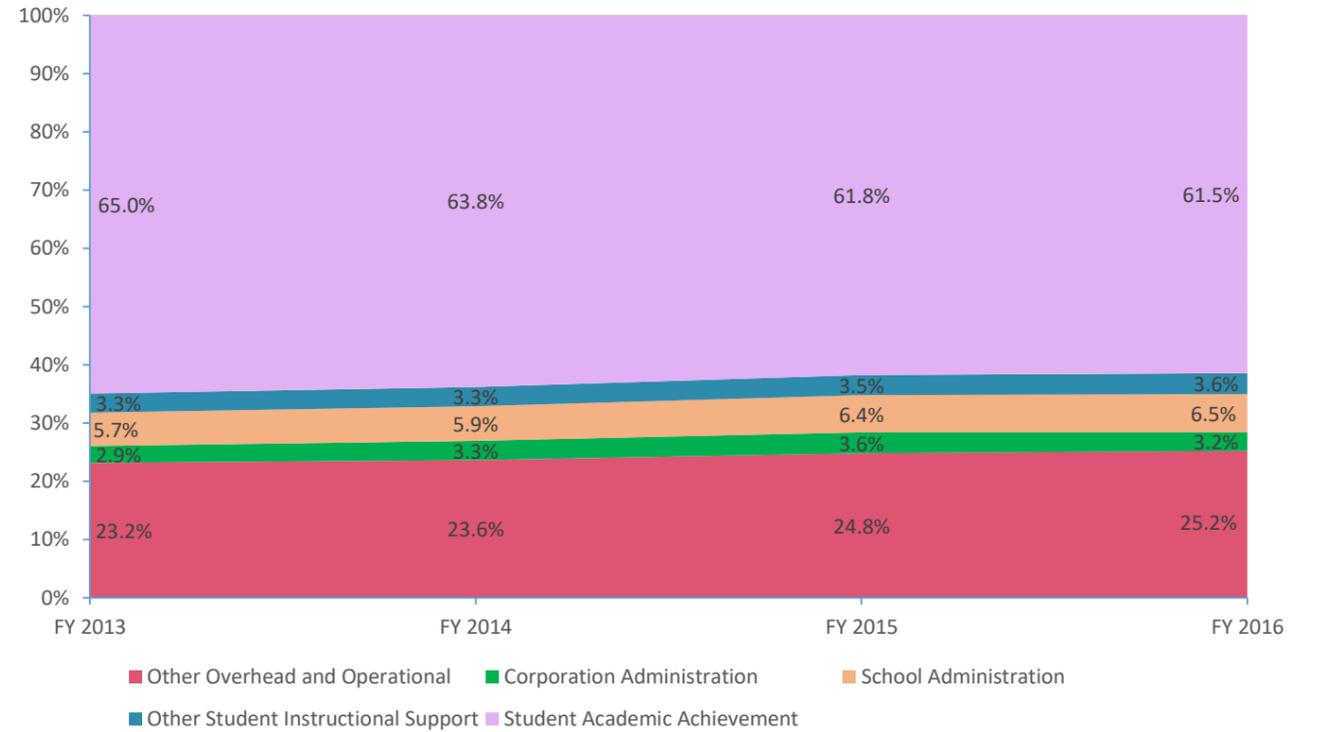
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,048,814	20.4%	\$3,455,603	21.6%	\$3,346,356	21.6%	\$3,369,430	22.1%	\$3,176,066	22.3%	\$3,294,979	23.6%
Non Operational	\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,458,318	22.3%	\$3,468,049	22.7%	\$3,286,608	23.1%	\$3,045,089	21.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,466,964	43.2%	\$7,656,148	47.8%	\$6,804,674	43.8%	\$6,837,479	44.8%	\$6,462,675	45.4%	\$6,340,068	45.4%

Grand Total	\$14,965,736	\$16,004,146	\$15,519,642	\$15,277,559	\$14,227,658	\$13,963,286
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$92,716	\$220,763	\$271,697	NA	193.0%	23.1%
11100	Regular Programs	Elementary	\$1,842,074	\$2,547,260	\$1,910,683	\$1,813,785	-1.5%	-28.8%	-5.1%
11200	Regular Programs	Middle/Junior High	\$1,049,233	\$1,415,035	\$1,313,574	\$1,285,190	22.5%	-9.2%	-2.2%
11300	Regular Programs	High School	\$1,374,748	\$1,865,078	\$1,462,775	\$1,393,241	1.3%	-25.3%	-4.8%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$8,466	\$59,148	\$51,991	\$70,438	732.0%	19.1%	35.5%
11410	Regular Programs	Vocational Education - Agriculture A	\$54,658	\$80,263	\$93,927	\$90,438	65.5%	12.7%	-3.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$44,258	\$61,155	\$57,028	\$49,401	11.6%	-19.2%	-13.4%
11470	Regular Programs	Vocational Education - Business Education	\$46,816	\$60,143	\$108,951	\$84,133	79.7%	39.9%	-22.8%
11630	Regular Programs	Alternative Education Programs - High School	\$3,926	\$4,350	\$32,241	\$22,990	485.6%	428.5%	-28.7%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,382	\$28,774	\$28,239	\$33,717	196.2%	17.2%	19.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$46,433	\$156,409	\$173,520	NA	273.7%	10.9%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$44,425	\$52,957	\$186,191	\$183,263	312.5%	246.1%	-1.6%
12350	Special Programs	Physical Impairment - Homebound	\$5,464	\$6,185	\$0	\$0	-100.0%	-100.0%	-100.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$60,513	\$72,548	\$93,517	\$58,378	-3.5%	-19.5%	-37.6%
12520	Special Programs	Culturally Different - Compensatory	\$4,855	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$236,429	\$261,151	\$385,624	\$377,276	59.6%	44.5%	-2.2%
12710	Special Programs	Equal Opportunity At Risk	\$1,184	\$18,601	\$12,115	\$19,659	1560.2%	5.7%	62.3%
12810	Special Programs	Special Education Preschool	\$25,207	\$58,874	\$69,798	\$67,154	166.4%	14.1%	-3.8%
13100	Adult/Continuing Education Programs	Instruction	\$70,981	\$83,638	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$5,356	\$7,272	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$2,446	\$2,329	\$0	\$136	-94.4%	-94.2%	NA
14300	Summer School Programs	High School	\$28,673	\$43,915	\$38,735	\$34,273	19.5%	-22.0%	-11.5%
16200	Remediation	Preventive Remediation	\$69,688	\$67,790	\$597	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$8,330	\$34,630	\$33,202	\$39,260	371.3%	13.4%	18.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$38,500	\$9,245	\$10,032	\$10,541	-72.6%	14.0%	5.1%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$4,474	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$1,067	\$3,370	NA	NA	215.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,161	\$9,566	\$15,305	\$3,094	-56.8%	-67.7%	-79.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$31,332	\$20,218	(\$774)	\$538	-98.3%	-97.3%	169.5%
22220	Instruction	Library/Media Services - School Library	\$121,038	\$148,839	\$12,992	\$14,243	-88.2%	-90.4%	9.6%
22230	Instruction	Library/Media Services - Audiovisual	\$7,116	\$6,214	\$153	\$0	-100.0%	-100.0%	-100.0%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$8,494	\$0	\$0	NA	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$2,266	\$1,237	NA	NA	-45.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$56,944	\$93,054	\$313,760	\$344,927	505.7%	270.7%	9.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$9,258	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$4,303	\$14,932	NA	NA	247.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$135,697	\$104,360	\$44,468	\$85,625	-36.9%	-18.0%	92.6%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$48,239	\$1,376	NA	NA	-97.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$240	\$326	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$900	\$20,533	\$0	\$0	-100.0%	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$584	\$649	\$0	\$0	-100.0%	-100.0%	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$1,171	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$291,676	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,691,472	\$7,405,472	\$6,708,171	\$6,547,830	15.0%	-11.6%	-2.4%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$5,100	\$3,085	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$199,277	\$248,473	\$263,710	\$266,357	33.7%	7.2%	1.0%
21320	Students	Health Services - Medical Services	\$4,067	\$0	\$125	\$0	-100.0%	NA	-100.0%
21340	Students	Health Services - Nurse Services	\$22,138	\$61,179	\$98,239	\$101,399	358.0%	65.7%	3.2%
21390	Students	Health Services - Other Health Services	\$2,119	\$9,724	\$8,713	\$13,656	544.4%	40.4%	56.7%
21410	Students	Psychological Services - Service Area Direction	\$2,652	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$498,780	\$620,066	\$686,026	\$693,975	39.1%	11.9%	1.2%
Student Instructional Support Total			\$734,133	\$942,526	\$1,056,812	\$1,075,388	46.5%	14.1%	1.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$15,406	\$14,529	\$16,797	\$18,370	19.2%	26.4%	9.4%
23150	General Administration	Board of Education - Legal Services	\$4,430	\$6,158	\$26,868	\$12,806	189.1%	108.0%	-52.3%
23160	General Administration	Board of Education - Promotion Expenses	\$3,036	\$2,006	\$536	\$1,824	-39.9%	-9.1%	240.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$15,934	\$19,931	\$2,010	\$3,902	-75.5%	-80.4%	94.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$215,395	\$363,105	\$321,398	\$297,602	38.2%	-18.0%	-7.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$0	\$2,364	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$550	\$0	NA	NA	-100.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$15,373	\$0	NA	NA	-100.0%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$346	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$92,646	\$472	\$0	NA	-100.0%	-100.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$10,120	\$0	NA	NA	-100.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$2,376	\$1,936	NA	NA	-18.5%
25890	Central Services	Other Technology Services	\$0	\$10,302	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$183	\$92	\$46	NA	-75.0%	-50.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$916,918	\$1,187,808	\$1,165,948	\$1,133,188	23.6%	-4.6%	-2.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$93,845	\$95,605	\$73,979	\$55,565	-40.8%	-41.9%	-24.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$640	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$3,000	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$1,055	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$89,070	\$99,088	\$98,895	\$101,114	13.5%	2.0%	2.2%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$72,329	\$73,459	\$80,963	NA	11.9%	10.2%
27010	Student Transportation	Service Area Direction	\$64,852	\$71,919	\$76,699	\$56,591	-12.7%	-21.3%	-26.2%
27100	Student Transportation	Vehicle Operation	\$206,402	\$257,242	\$307,687	\$318,481	54.3%	23.8%	3.5%
27200	Student Transportation	Monitoring Services	\$0	\$22,325	\$24,898	\$23,881	NA	7.0%	-4.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$226,992	\$203,240	\$205,968	\$231,488	2.0%	13.9%	12.4%
27400	Student Transportation	Purchase of School Buses	\$135,875	\$209,879	\$45	\$179,996	32.5%	-14.2%	398826.2%
27500	Student Transportation	Insurance on Buses	\$30,451	\$20,935	\$27,555	\$26,659	-12.5%	27.3%	-3.3%
27700	Student Transportation	Contracted Transportation Services	\$33,267	\$15,240	\$1,922	\$3,843	-88.4%	-74.8%	99.9%
27900	Student Transportation	Other Student Transportation Services	\$17,768	\$20,375	\$21,587	\$23,923	34.6%	17.4%	10.8%
27910	Student Transportation	Bus Driver Training	\$1,496	\$2,255	\$2,727	\$1,007	-32.7%	-55.4%	-63.1%
31100	Food Services Operations	Service Area Direction	\$37,713	\$51,615	\$52,217	\$46,548	23.4%	-9.8%	-10.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$242,393	\$273,226	\$287,273	\$284,080	17.2%	4.0%	-1.1%
31400	Food Services Operations	Food Purchases	\$297,995	\$327,839	\$343,429	\$379,537	27.4%	15.8%	10.5%
31900	Food Services Operations	Other Food Services	\$17,944	\$14,420	\$15,187	\$9,266	-48.4%	-35.7%	-39.0%
Overhead and Operational Total			\$2,670,821	\$3,455,603	\$3,176,066	\$3,294,979	23.4%	-4.6%	3.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$0	\$400	\$0	NA	NA	-100.0%
33300	Category not Specified	Civic Services	\$998	\$1,703	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$88,026	\$90,298	\$232,593	\$217,806	147.4%	141.2%	-6.4%
41000	Category not Specified	Land Acquisition and Development	\$1,511	\$66,174	\$100,293	\$197,515	12974.6%	198.5%	96.9%
43000	Category not Specified	Professional Services	\$16,084	\$61,263	\$10,818	\$17,005	5.7%	-72.2%	57.2%
44000	Category not Specified	Educational Specifications Dev.	\$87	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$268,647	\$917,098	\$83,252	\$166,342	-38.1%	-81.9%	99.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$196,273	\$196,273	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$41,445	\$29,900	\$29,196	\$38,750	-6.5%	29.6%	32.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$1,948	\$10,908	\$4,392	NA	125.5%	-59.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$34,657	\$523	\$1,318	NA	-96.2%	152.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$283,597	\$354,365	\$382,101	\$419,404	47.9%	18.4%	9.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$76,947	\$131,848	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$897,518	\$789,453	\$425,000	NA	-52.6%	-46.2%
52100	Interest on Debt	Bonds	\$903,513	\$0	\$91,998	\$10,413	-98.8%	NA	-88.7%
52200	Interest on Debt	Temporary Loans	\$100,111	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

Account				FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
								2006 to 2016	2009 to 2016	2015 to 2016
53100	Lease Rental		Buildings-Principal	\$1,413,500	\$718,500	\$1,222,700	\$1,272,700	-10.0%	77.1%	4.1%
53150	Lease Rental		Buildings-Interest	\$0	\$699,000	\$296,800	\$244,800	NA	-65.0%	-17.5%
53200	Lease Rental		Equipment-Principal	\$0	\$0	\$35,576	\$29,643	NA	NA	-16.7%
Non Operational Total				\$3,390,738	\$4,200,545	\$3,286,608	\$3,045,089	-10.2%	-27.5%	-7.3%
Prorated by Fund										
26491 - SAA	NA		PERF - 2007 Account Code	\$48,371	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA		PERF - 2007 Account Code	\$6,037	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA		PERF - 2007 Account Code	\$21,479	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA		PERF - 2007 Account Code	\$747	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA		Social Security - 2007 Account Code	\$369,010	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA		Social Security - 2007 Account Code	\$52,074	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA		Social Security - 2007 Account Code	\$75,828	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA		Social Security - 2007 Account Code	\$6,323	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA		Workman's Compensation - 2007 Account Code	\$25,733	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA		Workman's Compensation - 2007 Account Code	\$4,014	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA		Workman's Compensation - 2007 Account Code	\$15,267	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA		Workman's Compensation - 2007 Account Code	\$334	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA		Group Insurance - 2007 Account Code	\$1,192,037	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA		Group Insurance - 2007 Account Code	\$160,974	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA		Group Insurance - 2007 Account Code	\$256,853	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA		Group Insurance - 2007 Account Code	\$19,053	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA		Unemployment Compensation - 2007 Account Code	\$2,249	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA		Unemployment Compensation - 2007 Account Code	\$349	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA		Unemployment Compensation - 2007 Account Code	\$1,745	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA		Unemployment Compensation - 2007 Account Code	\$37	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA		Severance / Early Retirement Pay - 2007 Account Code	\$204,700	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA		Severance / Early Retirement Pay - 2007 Account Code	\$7,619	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA		Severance / Early Retirement Pay - 2007 Account Code	\$6,821	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA		Severance / Early Retirement Pay - 2007 Account Code	\$918	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$2,478,572	\$0	\$0	\$0	NA	NA	NA